



UNITED STATES MARINE CORPS

MARINE CORPS AIR BASES WESTERN AREA MIRAMAR
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ABO 7210.1R
COMPTROLLER
24 JUL 2001

AIR BASES ORDER 7210.1R

From: Commander
To: Distribution List

Subj: CUSTODY OF PUBLIC FUNDS

Ref: (a) DoD 7000.14-R Volume 5

1. Purpose. To provide instructions for the establishment of change fund custodians, collection agents, the custody, usage and disposition of public funds, and the reporting of deficient or excess of public funds held by agents.

2. Cancellation. ABO 7210.1P.

3. Background. This Order applies to individuals designated to perform duties relating to the collection of official funds, at a point other than the Finance Office, including funds held as safekeeping deposits, as well as individuals assigned to verify the collection of funds and valuables.

4. Information

a. Change fund custodians, collection agents, alternates, or verification officers and civilian employees will be appointed in writing by the activity commander. The Station Comptrollers, Marine Corps Air Station's (MCAS') Miramar, Camp Pendleton, and Yuma are the commands' "By direction" approving authorities for all Marine Corps Air Bases Western Area (MCABWA) activity appointments. Requests for appointment changes are to be routed accordingly.

b. Funds collected by designated individuals will be forwarded promptly to the Finance Officer serving the activity based on the schedule outlined in paragraph 5c below.

5. Action

a. Custody of Funds. Custodians, agents and cashiers will be guided in their duties by chapter 2 of the reference. Verification of funds, vouchers and transactions of change fund custodians will be performed at least once per quarter of the

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fiscal year. Verification of funds, vouchers and transactions of collection agents will be performed at least once per fiscal year. The designated verifying officer or civilian employee is required to make irregular, surprise inspections of all funds.

(1) Verifications will cover inspection of the cash account, including the change fund and funds covered by interim receipts for cash; the examination of the accounts and records, as well as inquiries into accounting procedures.

(2) The verification should be a surprise verification in every respect. It should be conducted, completely unannounced and at irregular intervals. The practice of verifying at or near the end of a period will be avoided to retain the element of surprise.

(3) A report of the verification will be submitted promptly to the activity commander. This report will include the date and time the verification was performed. When the report contains adverse findings it will be submitted to the activity commander via the department head for review and endorsement. The activity commander's review of such reports will also be contained in an endorsement, in order that disposition of the adverse finding is accomplished at the command level. Copies of the report and all endorsements will be furnished to the applicable Finance Officer, with whom the collections are regularly deposited, and the collection agent inspected.

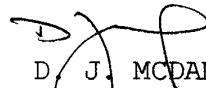
b. Usage of Change Funds. Change funds will be limited to the minimum amount necessary for the operating use of the specific function. Use of change funds, or other collections of public funds, for the express purpose of providing check cashing services is unauthorized and is prohibited. Each individual will be provided a safe for the exclusive use of entrusted public funds. The combination will be changed at least every six months, upon change of agents, or upon any situation which may compromise the safe combination.

c. Disposition of Funds. Cash funds and/or negotiable instruments received by authorized agents while performing in their official capacity will be delivered to the Finance Officer, or be deposited directly with a U.S. government depository. Receipts shall be deposited on the same day received or may be accumulated and deposited when the total reaches \$5,000. Deposits shall be made by Thursday of each week, regardless of the amount

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accumulated. Those agents depositing funds directly with a U.S. Government depository will deposit funds in the account of the Finance Officer, and deliver an acknowledged copy of the Standard Form 215 (Deposit Ticket) and the required collection vouchers to the applicable Finance Officer. Agents handling safekeeping of funds will comply with Chapter 27 of the reference.

d. Report of Deficit or Excess of Funds. Any person having knowledge of any deficit or excess of public funds is required to report the deficit or excess promptly to the activity commander. The commander will take the necessary action prescribed in the reference.



D. J. MCDANIEL
Chief of Staff

DISTRIBUTION: A